

REPORT

ST. BERNARD PARISH ADULT
DRUG COURT, INC.

JUNE 30, 2021

ST. BERNARD PARISH ADULT DRUG COURT, INC.

INDEX TO REPORT

	<u>PAGE</u>
INDEPENDENT ACCOUNTANT’S REVIEW REPORT.....	1 - 2
FINANCIAL STATEMENTS:	
Statement of Financial Position.....	3
Statement of Activities	4
Statement of Functional Expenses.....	5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 10
SUPPLEMENTARY INFORMATION:	
Schedule of Compensation, Benefits, and Other Payments to Agency Head	11
SCHEDULE OF FINDINGS.....	12



Duplantier
Hrapmann
Hogan &
Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O'Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

January 3, 2022

To the Board of Directors of
St. Bernard Parish Adult Drug Court, Inc.
Chalmette, Louisiana

Report on the Financial Statements

We have reviewed the accompanying financial statements of St. Bernard Parish Adult Drug Court, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement whether due to fraud or error.

www.dhhmcpa.com

Members
American Institute of
Certified Public Accountants
Society of LA CPAs

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Supplementary Information

The accompanying schedule of compensation, benefits and other payments to agency head on page 11 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from, and relates directly to, the underlying accounting and other records used to prepare the financial statements. The supplementary information has been subjected to the review procedures applied in our review of the basic financial statements. We are not aware of any material modifications that should be made to the supplementary information. We have not audited the supplementary information and do not express an opinion on such information.

Duplantis, Chapman, Hogan and Baker, LLP

New Orleans, Louisiana

ST. BERNARD PARISH ADULT DRUG COURT, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2021

ASSETS

Cash	\$ 29,904
Grant receivable	<u>73,919</u>
 TOTAL ASSETS	 <u><u>\$ 103,823</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES:

Accounts payable	\$ 10,590
Due to Juvenile Drug Court	3,691
Loan payable	2,010
Payroll liabilities	<u>3,075</u>
Total liabilities	<u>19,366</u>

NET ASSETS:

Without donor restrictions	<u>84,457</u>
Total net assets	<u>84,457</u>

 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 103,823</u></u>
--------------------------------------	------------------------------

See accompanying notes.

ST. BERNARD PARISH ADULT DRUG COURT, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2021

REVENUES AND SUPPORT:

Grant revenue	\$ 378,096
Program fees	17,070
Interest	<u>62</u>
Total revenues and support	<u>395,228</u>

EXPENSES:

Program	281,775
General and administrative	<u>18,850</u>
Total expenses	<u>300,625</u>

Change in net assets without restrictions	94,603
Net deficit without restrictions - beginning of year	<u>(10,146)</u>
Net assets without restrictions - end of year	<u>\$ 84,457</u>

See accompanying notes.

ST. BERNARD PARISH ADULT DRUG COURT, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	<u>Program</u>	<u>General and Administrative</u>	<u>Total</u>
Accounting and auditing	\$ -	\$ 10,426	\$ 10,426
Computer expense	-	257	257
Fees	-	261	261
Insurance	11,431	1,270	12,701
Membership, dues, and subscriptions	15	-	15
Miscellaneous	971	-	971
Office expense	7,055	784	7,839
Payroll and payroll taxes	126,663	5,852	132,515
Professional fees	4,400	-	4,400
Testing and laboratory	28,599	-	28,599
Travel and training	219	-	219
Treatment expense	<u>102,422</u>	<u>-</u>	<u>102,422</u>
	<u>\$ 281,775</u>	<u>\$ 18,850</u>	<u>\$ 300,625</u>

See accompanying notes

ST. BERNARD PARISH ADULT DRUG COURT, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2021

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 94,603
Adjustments to reconcile change in net assets to net cash used by operating activities:	
Increase in grants receivable	(73,919)
Decrease in accounts payable	(217)
Increase in due to St Bernard Juvenile Court	17,033
Increase in payroll liabilities	349
Decrease in refundable advance	<u>(21,800)</u>
Net cash provided by operating activities	<u>16,049</u>
CASH FLOWS FROM FINANCING ACTIVITIES	
Principal payment on loan	<u>(1,922)</u>
Net cash used in financing activities	<u>(1,922)</u>
NET CHANGE IN CASH	14,127
CASH AT BEGINNING OF YEAR	<u>15,777</u>
CASH AT END OF YEAR	<u><u>\$ 29,904</u></u>

ST. BERNARD PARISH ADULT DRUG COURT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

NATURE OF ORGANIZATION

The St. Bernard Parish Adult Drug Court, Inc. (ADC) is a nonprofit entity established to provide an alternative to the singularly directed, traditional criminal justice case management system of pursuing only punitive based sanctions in response to drug addiction of incarceration and its resultant increased costs in public resources to little or no avail in addressing, diminishing, or reducing criminal activity related to drug addiction and its consequences. This program includes the administration of the St. Bernard Parish Adult Drug Court, Inc. which is a part of the 34th Judicial District Court. At June 30, 2021, the ADC consisted of two full-time and three part-time employees.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

A summary of the major accounting policies followed in the preparation of the accompanying financial statements is set forth below:

Basis of Accounting and Presentation:

The financial statements are prepared using the accrual basis of accounting. Revenues are recorded when earned and expenses recorded when they are incurred.

The statement of functional expenses charges expenses directly to supporting program services or general and administrative categories based on specific identification. Expenses which cannot be functionally categorized are allocated between functions based upon management's estimate of usage applicable to conducting those functions.

Cash:

Cash includes demand deposits accounts and undeposited funds.

Income Taxes:

The ADC qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. However, should the ADC engage in activities unrelated to its exempt purpose, taxable income could be earned.

The ADC's Federal Return of Organization Exempt from Income Tax (Form 990) for 2020, 2019, 2018, and 2017 are subject to examination by the IRS, generally for three years after they were filed.

Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent liabilities at the date of the financial statements and the reported amounts of support and revenues and expenses during the reporting period. Accordingly, actual results may differ from those estimates.

ST. BERNARD PARISH ADULT DRUG COURT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES: (Continued)

Statement of Cash Flows:

For the purposes of the statement of cash flows, the ADC considers cash and cash equivalents to be all items designated as cash on the statement of financial position.

Support and Revenue:

The ADC receives as revenue and support grant revenues which management has determined are contributions. The ADC recognizes contributions when cash, securities, or other assets; an unconditional promise to give or a notification of a beneficial interest is received. Conditional promises to give – that is, those with a measurable performance or other barrier and a right of return – are not recognized until the conditions on which they depend have been met. Once the condition is met, contributions are recorded as increases in net assets without donor restrictions or increases in net assets with donor restriction, depending on the existence and/or nature of any donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions, and reported in the statement of activities as net assets released from donor restrictions. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

As the State of Louisiana is the ADC's major source of revenue, all grant receivables are expected to be fully collectible. Therefore, no provision for uncollectible grant income has been recognized in the accompanying financial statements. A significant reduction in the level of support provided by the State of Louisiana could have a significant impact on the ADC's activities.

The ADC charges a \$200 program entry fee to individuals applying for entry into the ADC's Drug Court Program. The fees are used to process the applicant's paperwork (including background check). The program entry fees are non-refundable.

In addition, the ADC charges a \$10 drug-testing fee for each test required to be administered to an ADC program participant. The \$10 fee is charged and payable at the time of testing. Failure to pay the \$10 fee results in a sanction against the ADC participant.

Through an agreement with the St. Bernard Parish District Attorney's office, the ADC began servicing pre-plea clients in December, 2015. This program is for first time offenders who have drug charges brought against them and who exhibit high-risk behavior which disqualifies them from participating in the District Attorney's Diversion Program. Each pre-plea client must pay a \$750 non-refundable program entry fee as well as the \$10 drug-testing fee referenced above.

ST. BERNARD PARISH ADULT DRUG COURT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

2. CASH:

The ADC's cash balance consists of undeposited funds and interest bearing demand deposits maintained at a local financial institution. Deposits are insured up to \$250,000 per depositor by the Federal Deposit Insurance Corporation (FDIC). At June 30, 2021, undeposited funds were \$460, and the ADC's cash balance totaling \$29,444 was fully covered by FDIC insurance.

Interest bearing demand deposits	\$ 29,444
Undeposited funds	<u>460</u>
	<u>\$ 29,904</u>

3. RELATED PARTY TRANSACTIONS:

The St. Bernard Parish Adult Drug Court (ADC) and St. Bernard Juvenile Drug Court (JDC) share common control as both entities' share an administrator and employees. The ADC shares office space with the JDC. Shared expenses are allocated between the ADC and JDC based on drug court participant percentages calculated on a monthly basis. The shared expense obligation for the year ended June 30, 2021 for the ADC was \$20,380 and for the JDC it was \$5,068. At June 30, 2021, the ADC owed the JDC \$3,691 for a portion of shared expenses paid by the JDC. The ADC expects to repay the JDC for this amount within the year.

4. LOAN PAYABLE:

As of June 30, 2021, the ADC owes St. Bernard Parish Pre-Trial Drug Testing (PTDT) \$2,010. The PTDT is used for individuals for drug screening but who are not in the Adult Drug Court program. ADC obtained a loan from PTDT to cover operating expenses. The loan has no interest and is due on demand. The ADC will reimburse the PTDT as funding is received.

5. PAYROLL PROTECTION PROGRAM:

The ADC received a loan from through the Small Business Administration (SBA) in the amount of \$21,800 under the Paycheck Protection Program (PPP) established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act. The loan is subject to a note dated May 10, 2020 and may be forgiven to the extent proceeds of the loan are used for eligible expenditures such as payroll and other expenses described in the CARES Act. The loan bears interest at a rate of 1% and was due May 10, 2025.

The ADC has recorded the PPP loan and subsequent forgiveness in accordance with ASC 958-605, *Not-for-Profit Entities – Revenue Recognition*, and has considered the PPP loan to be a conditional contribution. In accordance with ASC 958-605, conditional contributions are not recognized until the conditions are substantially met or explicitly waived. In cases where conditions are met over time or in stages, contributions should be recognized as

ST. BERNARD PARISH ADULT DRUG COURT, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2021

5. PAYROLL PROTECTION PROGRAM: (continued)

qualifying expenses are incurred. Under this model, the ADC will recognize the proceeds from the PPP loan as a governmental grant in the amount of \$21,800 since the conditions for forgiveness were met during the fiscal year ended June 30, 2021 and forgiveness was received on July 16, 2021.

6. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS:

The following reflects the drug court’s financial assets as of the statement of financial position date, reduced by amounts not available for general use because of contractual or donor-imposed restrictions within one year of the statement of financial position date. Amounts available include donor-restricted amounts that are available for general expenditure in the following year.

Financial assets, at year end:	
Cash and cash equivalents	\$ 29,904
Grant receivable	73,919
Total financial assets at year end	103,823
Less those unavailable for expenses within one year	\$ 2,010
Total contractual restrictions	2,010
Financial assets available to meet cash needs for general expenditures within one year	\$ 101,813

7. UNCERTAINTIES:

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which could possibly impact the ADC. Management of the ADC has evaluated these events and the financial impact and duration cannot be reasonably estimated at this time.

8. DATE OF MANAGEMENT’S REVIEW:

Management has evaluated subsequent events through the date that the financial statements were available to be issued, January 3, 2022, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in the financial statements.

ST. BERNARD PARISH ADULT DRUG COURT, INC.
SUPPLEMENTARY INFORMATION
SCHEDULE OF COMPENSATION, BENEFITS, AND
OTHER PAYMENTS TO AGENCY HEAD
FOR THE YEAR ENDED JUNE 30, 2021

Agency Head Name: Nicolle Tourdot

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 54,526
Benefits - insurance	12,701
Reimbursements - telephone	<u>1,369</u>
	\$ <u><u>68,596</u></u>

ST. BERNARD PARISH ADULT DRUG COURT, INC.
SCHEDULE OF FINDINGS
FOR THE YEAR ENDED JUNE 30, 2021

CURRENT YEAR AUDIT FINDINGS:

NONE

PRIOR YEAR AUDIT FINDINGS:

NONE

ST. BERNARD PARISH ADULT DRUG COURT, INC.

AGREED UPON PROCEDURES

JUNE 30, 2021



Duplantier Hrapmann Hogan & Maher, LLP

A.J. Duplantier, Jr., CPA
(1919-1985)

Felix J. Hrapmann, Jr., CPA
(1919-1990)

William R. Hogan, Jr., CPA
(1920-1996)

James Maher, Jr., CPA
(1921-1999)

INDEPENDENT ACCCOUNTANT'S REPORT ON APPLYING AGREED-UPON-PROCEDURES

Lindsay J. Calub, CPA, LLC
Guy L. Duplantier, CPA
Michelle H. Cunningham, CPA
Dennis W. Dillon, CPA
Grady C. Lloyd, III CPA

Heather M. Jovanovich, CPA
Terri L. Kitto, CPA

Robynn P. Beck, CPA
John P. Butler, CPA
Jason C. Montegut, CPA
Paul M. Novak, CPA, AVB, CVA
Wesley D. Wade, CPA

Michael J. O'Rourke, CPA
David A. Burgard, CPA
Clifford J. Giffin, Jr., CPA
William G. Stamm, CPA

New Orleans
1615 Poydras Street,
Suite 2100
New Orleans, LA 70112
Phone: (504) 586-8866
Fax: (504) 525-5888

Northshore
1290 Seventh Street
Slidell, LA 70458
Phone: (985) 641-1272
Fax: (985) 781-6497

Houma
247 Corporate Drive
Houma, LA 70360
Phone: (985) 868-2630
Fax: (985) 872-3833

Napoleonville
5047 Highway 1
P.O. Box 830
Napoleonville, LA 70390
Phone: (985) 369-6003
Fax: (985) 369-9941

December 22, 2021

To the Board of Directors of
St. Bernard Parish Adult Drug Court, Inc.
Chalmette, Louisiana

We have performed the procedures enumerated below, which were agreed to by the St. Bernard Parish Adult Drug Court, Inc. (Drug Court) and the Louisiana Legislative Auditor (LLA), solely with respect to the control and compliance areas identified in the Louisiana Legislative Auditor's Agreed Upon Procedures for the year ended June 30, 2021.

The St. Bernard Parish Adult Drug Court, Inc. has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of applying agreed-upon procedures to the control and compliance matters identified in the *Louisiana Attestation Questionnaire* as required by Louisiana Revised Statute 24:513 and the *Louisiana Governmental Audit Guide*. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follow:

Public Bid Law

1. Obtain documentation for all expenditures made during the year for material and supplies exceeding \$30,000, and public works exceeding \$250,000. Compare the documentation for these expenditures to Louisiana Revised Statute (L.R.S.) 39:1551-39:1755 (the state procurement code) or L.R.S. 38:2211-2296 (the public bid law), whichever is applicable; and report whether the expenditures were made in accordance with these laws.

There were no expenditures that exceeded \$30,000.

www.dhhmcpa.com

Members
American Institute of
Certified Public Accountants
Society of LA CPAs

Code of Ethics for Public Officials and Public Employees

2. Obtain a list of immediate family members of each board member as defined by L.R.S. 42:1101-1124 (ethics law).

St. Bernard Adult Drug Court, Inc. does not have any board members. The Drug Court reports directly to their funding agency, the Supreme Court.

3. Obtain a list of all employees paid during the fiscal year.

No findings were noted.

4. Report whether any employees' names appear on both lists obtained in procedures 2 and 3.

No findings were noted.

5. Obtain a list of all disbursements made during the year and a list of outside business interests of board members, employees, and board members' immediate families. Report whether any appear on both lists.

No findings were noted.

Budgeting:

6. Obtain a copy of the legally adopted budget and all amendments.

The Drug Court submits a budget to their funding agency, the Supreme Court on how they will spend the grant from the Supreme Court.

7. Trace documentation for the adoption of the budget and approval of any amendments to the minute book, and report whether there were any exceptions.

Agreed budget to approval by the funding agency, the Supreme Court.

8. Compare the revenues and expenditures of the final budget to actual revenues and expenditures. Report whether actual revenues failed to meet budgeted revenues by 5% or more, and whether actual expenditures exceeded budgeted amounts by 5% or more.

No findings were noted.

Accounting and Reporting

9. Obtain a list of all disbursements made during the year. Randomly select six expenditures and obtain documentation from management for the expenditures. Compare the selected disbursements to the supporting documentation and perform the following:

- a. agree to the amount and payee in the supporting documentation
- b. determine if disbursement was coded to the correct fund and general ledger account
- c. determine if the disbursement was approved in accordance with management's policies

No findings were noted

Meetings

10. Obtain evidence from management to support that agendas for meetings recorded in the minute book were posted or advertised as required by L.R.S. 42:11 through 42:28 (open meetings law); and report whether there were any exceptions.

There were no open meetings held by the Drug Court. The Drug Court reports directly to their sole funding source, the Supreme Court.

Debt

11. Obtain bank deposit slips for the fiscal year; and scan the deposit slips in order to identify and report whether there are any deposits that appear to be proceeds of bank loans, bonds, or like indebtedness. If any such proceeds are identified, obtain from management evidence of approval by the state Bond Commission and report any exceptions.

No findings were noted.

Advances and Bonuses

12. Obtain a list of payroll disbursements and meeting minutes of the governing board, if applicable. Scan these documents to identify and report whether there are any payments or approval of payments to employees that may constitute bonuses, advances, or gifts.

No findings were noted.

State Audit Law

13. Report whether the St. Bernard Parish Adult Drug Court, Inc. provided for a timely report in accordance with L.R.S. 24:513.

No findings were noted.

14. Inquire of management and report whether the agency entered into any contracts that utilized state funds as defined in L.R.S. 39:72.1A(2); and that were subject to the public bid law (L.R.S. 38:2211, et seq.), while the agency was not in compliance with L.R.S. 24:513 (the audit law).

No findings were noted.

15. Obtain and report management's representation as to whether any prior-year suggestions, recommendation, and/or comments have been resolved.

There were no findings in the prior year.

We were engaged by St. Bernard Parish Adult Drug Court, Inc. to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively on the control and compliance matters identified in the *Louisiana*

Attestation Questionnaire. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of St. Bernard Parish Adult Drug Court, Inc. and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is solely to describe the scope of testing performed on the control and compliance areas identified in the agreed upon procedures, and the results of that testing and not to provide an opinion on control or compliance. Accordingly, this report is intended solely for the information and use of the St. Bernard Parish Adult Drug Court and the Louisiana Legislative Auditor and is not intended to be and should not be used by anyone other than those specified parties. Under Louisiana Revised Statutes 24:513, this report is distributed by the LLA as a public document.

Duplantier, Sharpner, Hogan and Greiner, LLP

New Orleans, Louisiana

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

Dear Chief Executive Officer:

Attached is the Louisiana Attestation Questionnaire that is to be completed by you or your staff. This questionnaire is a required part of the review/attestation engagement of Louisiana governmental agencies. The completed and signed questionnaire must be presented to and adopted by the governing body, if any, of your organization by means of a formal resolution in an open meeting. Independently elected government officials should sign the document, in lieu of such a resolution.

The completed and signed attestation questionnaire and a copy of the adoption instrument, if appropriate, **must be given to the independent certified public accountant at the beginning of the engagement.** The CPA will, during the course of his/her engagement, perform certain agreed-upon procedures to the responses in the questionnaire. It is not necessary to return the questionnaire to the Legislative Auditor's office.

Certain portions of the questionnaire may not be applicable to your organization. In such cases, it is appropriate to mark the representation "not applicable." However, you must respond to each applicable representation. A 'yes' answer indicates that you have complied with the applicable law or regulation. A 'no' answer to any representation indicates a possible violation of law or regulation and, as such, should be fully explained. These matters will be reviewed by the CPA during the course of his/her engagement. Please feel free to attach a further explanation of any representation.

Your cooperation in this matter will be greatly appreciated.

Sincerely,

Michael J. Waguespack, CPA
Louisiana Legislative Auditor

LOUISIANA ATTESTATION QUESTIONNAIRE
(For Attestation Engagements of Governmental Agencies)

December 31, 2021 (Date Transmitted)

Duplantier, Hrapmann, Hogan & Maher _____ (CPA Firm Name)

_____ (CPA Firm Address)

New Orleans, LA 70112 _____ (City, State Zip)

In connection with your engagement to apply agreed-upon procedures to the control and compliance matters identified below, as of 6/30/21 (date) and for the year then ended, and as required by Louisiana Revised Statute (R.S.) 24:513 and the *Louisiana Governmental Audit Guide*, we make the following representations to you.

Public Bid Law

It is true that we have complied with the state procurement code (R.S. 39:1551 – 39:1755); the public bid law (R.S. 38:2211-2296), and, where applicable, the regulations of the Division of Administration and the State Purchasing Office.

Yes No N/A

Code of Ethics for Public Officials and Public Employees

It is true that no employees or officials have accepted anything of value, whether in the form of a service, loan, or promise, from anyone that would constitute a violation of R.S. 42:1101-1124.

Yes No N/A

It is true that no member of the immediate family of any member of the governing authority, or the chief executive of the governmental entity, has been employed by the governmental entity after April 1, 1980, under circumstances that would constitute a violation of R.S. 42:1119.

Yes No N/A

Budgeting

We have complied with the state budgeting requirements of the Local Government Budget Act (R.S. 39:1301-15), R.S. 39:33, or the budget requirements of R.S. 39:1331-1342, as applicable.

Yes No N/A

Accounting and Reporting

All non-exempt governmental records are available as a public record and have been retained for at least three years, as required by R.S. 44:1, 44:7, 44:31, and 44:36.

Yes No N/A

We have filed our annual financial statements in accordance with R.S. 24:514, and 33:463 where applicable.

Yes No N/A

We have had our financial statements reviewed in accordance with R.S. 24:513.

Yes No N/A

We did not enter into any contracts that utilized state funds as defined in R.S. 39:72.1 A. (2); and that were subject to the public bid law (R.S. 38:2211, et seq.), while the agency was not in compliance with R.S. 24:513 (the audit law).

Yes No N/A

We have complied with R.S. 24:513 A. (3) regarding disclosure of compensation, reimbursements, benefits and other payments to the agency head, political subdivision head, or chief executive officer.

Yes No N/A

We have complied with R.S. 24:515.2 regarding reporting of pre- and post- adjudication court costs, fines and fees assessed or imposed; the amounts collected; the amounts outstanding; the amounts retained; the amounts disbursed, and the amounts received from disbursements.

Yes No N/A

Meetings

We have complied with the provisions of the Open Meetings Law, provided in R.S. 42:11 through 42:28.

Yes No N/A

Debt

It is true we have not incurred any indebtedness, other than credit for 90 days or less to make purchases in the ordinary course of administration, nor have we entered into any lease-purchase agreements, without the approval of the State Bond Commission, as provided by Article VII, Section 8 of the 1974 Louisiana Constitution, Article VI, Section 33 of the 1974 Louisiana Constitution, and R.S. 39:1410.60-1410.65.

Yes No N/A

Advances and Bonuses

It is true we have not advanced wages or salaries to employees or paid bonuses in violation of Article VII, Section 14 of the 1974 Louisiana Constitution, R.S. 14:138, and AG opinion 79-729.

Yes No N/A

Prior-Year Comments

We have resolved all prior-year recommendations and/or comments.

Yes No N/A

General

We acknowledge that we are responsible for the Agency's compliance with the foregoing laws and regulations and the internal controls over compliance with such laws and regulations.

Yes No N/A

We acknowledge that we are responsible for determining that that the procedures performed are appropriate for the purposes of this engagement.

Yes No N/A

We have evaluated our compliance with these laws and regulations prior to making these representations.

Yes No N/A

We have provided you with all relevant information and access under the terms of our agreement.

Yes No N/A

We have disclosed to you all known noncompliance of the foregoing laws and regulations, as well as any contradictions to the foregoing representations.

Yes No N/A

We are not aware of any material misstatements in the information we have provided to you.

Yes No N/A

We have disclosed to you any communications from regulatory agencies, internal auditors, other independent practitioners or consultants, and others concerning noncompliance with the foregoing laws and regulations, including communications received during the period under examination; and will disclose

to you any such communication received between the end of the period under examination and the date of your report.

Yes [x] No [] N/A []

We will disclose to you, the Legislative Auditor, and the applicable state grantor agency/agencies all known noncompliance and other events subsequent to the date of this representation and the date of your report that could have a material effect on our compliance with laws and regulations and the internal controls with such laws and regulations, or would require adjustment or modification to the results of the agreed-upon procedures.

Yes [x] No [] N/A []

The previous responses have been made to the best of our belief and knowledge.

_____	Secretary	_____	Date
_____	Treasurer	_____	Date
<u>ML</u> <u>QA</u>	President	12/13/21	Date